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PATENT

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 09/594,922
Filing Date: June 15, 2000
Applicant: L. Roussel et al.
Group Art Unit: 1761
Examiner: A. Corbin
Title: FISH BASED FOOD PRODUCT AND RELATED PROCESS
Attorney Docket: 4384-000009

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Commissioner of Patents and Trademarks
Washington, D.C. 20231

REVOCATION AND SUBSTITUTE POWER OF ATTORNEY

Sir:

Neptune S.A., owner of the above-referenced patent application, hereby revokes and cancels any and all previous powers given by it and/or its predecessors in interest and does hereby appoints Monte L. Falcoff, Reg. No. 37,617, and each partner, attorney of counsel, associate and employee of Harness, Dickey & Pierce, P.L.C., who is an Attorney, its attorney with full power of substitution and revocation, to attend to this application and its registration and to transact all business in the Patent and Trademark Office connected therewith. I request the Patent and Trademark Office to direct all correspondence and telephone calls relative to this application to Harness, Dickey & Pierce, P.L.C., P.O. Box 828, Bloomfield Hills, Michigan 48303, (248) 644-1600.

NEPTUNE S.A.

By: Jean-Michel FLU
Printed Name Head of Intellectual
Its: Property Department

4384-000009